

UNPUBLISHED

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 02-2467**

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EDWARD WAHLER; KATHY WAHLER,

Petitioners - Appellants,

versus

INTERNAL REVENUE SERVICE; ASHEVILLE JET;  
ACCENT ON DESIGN, INCORPORATED, a/k/a Axiom  
Company; YENOM GROUP, INCORPORATED; ROY E.  
CARTER; AMERICA'S WHOLESALE LENDER; LIFE BANK;  
BANK ONE,

Respondents - Appellees.

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Appeal from the United States District Court for the Western  
District of North Carolina, at Asheville. Lacy H. Thornburg,  
District Judge. (CA-02-54-1)

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Submitted: April 24, 2003

Decided: May 1, 2003

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Before NIEMEYER, GREGORY, and SHEDD, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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Edward Wahler, Kathy Wahler, Appellants Pro Se. David Anthony  
Lloyd, HAMRICK, BOWEN, NANNEY & DALTON, Rutherfordton, North  
Carolina, for Appellees.

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Unpublished opinions are not binding precedent in this circuit.  
See Local Rule 36(c).

PER CURIAM:

Edward Wahler and Kathy Wahler appeal from the district court's order imposing sanctions and costs upon finding that their motions to quash third-party summonses and supplemental pleadings were frivolous and filed in bad faith. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. See Wahler v. IRS, No. CA-02-54-1 (W.D.N.C. Nov. 22, 2002). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before the court and argument would not aid the decisional process.

AFFIRMED